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MAIG - JUNY - JULIOL 2020

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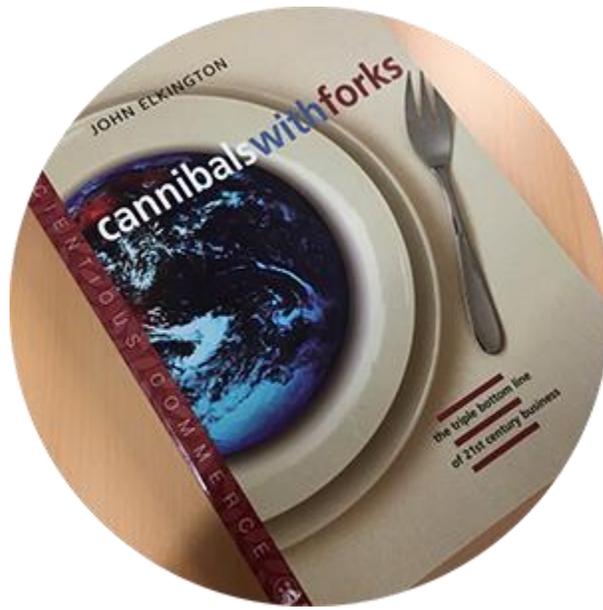
 **Universitat
Pompeu Fabra
Barcelona**

**La triple cuenta de resultados en
el siglo XXI y la profesión contable**

1. Evolución del Reporting de Información No-Financiera

2. Proceso de desarrollo de estándares para el reporting de Información No-Financiera:
La exposición pública abierta para comentarios

1. Evolución del Reporting de Información No-Financiera: 1995-2020



The Triple Bottom Line
of 21st Century Business.
John Elkington, 1997

“Pressure is growing from governments and their citizens for business to measure and manage the impacts and outcomes of its behaviour in a range of areas. The demand has led to the formulation of a ‘triple bottom line’ to reflect economic, social and environmental performance.”

[Elkington, J.](#) (1998), "ACCOUNTING FOR THE TRIPLE BOTTOM LINE", [Measuring Business Excellence](#), Vol. 2 No. 3, pp. 18-22.

<https://doi.org/10.1108/eb025539>

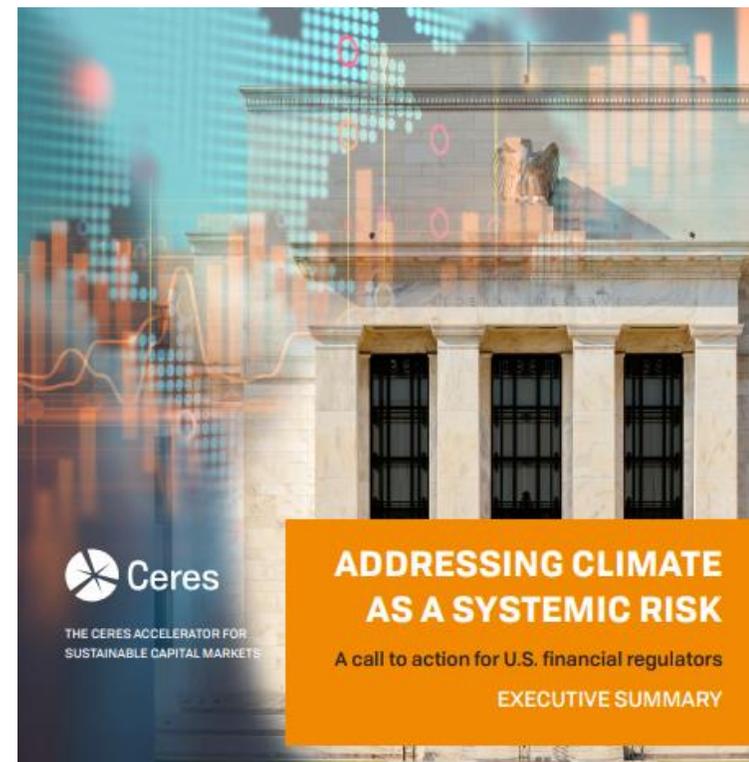


“Sustainability is the bottom line”

In response to the Exxon Valdez oil spill in 1989, Ceres was founded by a group of forward - looking investors and environmentalists who had a vision for a better way of doing business. Led by Joan Bavaria, they began to re-evaluate the role and responsibility of companies as stewards of the environment and agents of economic and social change.

30 Years Later, Investors Still Lead The Way On Sustainability

Ceres is a sustainability non-profit organization working with the most influential investors and companies to drive solutions throughout the economy.



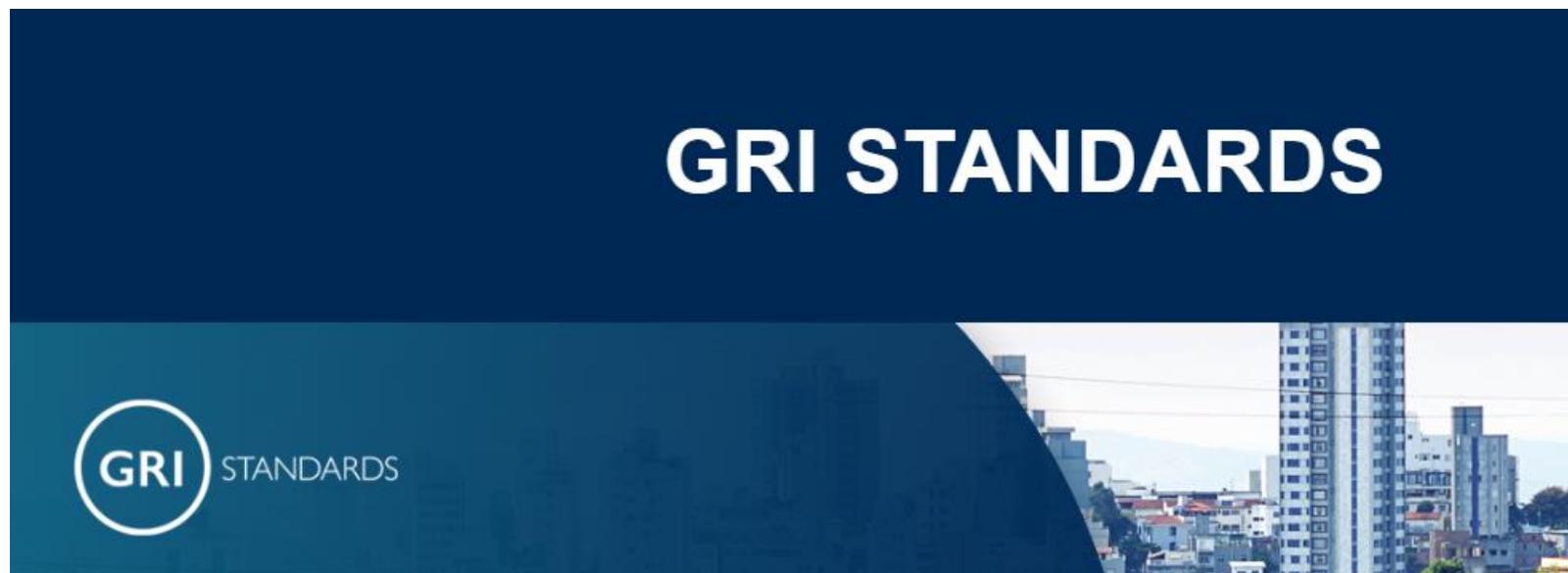
<https://www.ceres.org/accelerator>



“The first global framework for comprehensive sustainability reporting”

CERES, Tellus Institute y UNEP fundan GRI en 1997, en Boston.

G1 (2000) G2 (2002), G3 (2006), G3.1 (2011), G4 (2013), GRI Standards (2017)



<https://www.globalreporting.org/standards/>



Objeto

El concepto Triple Cuenta de Resultados amplía el objeto de la rendición de cuentas de las **empresas**: La realidad económica, medioambiental y social de la empresa.



Finalidad

Los inversores necesitan información útil para la toma de **decisiones**. Esta información no era pública. No estaba en las cuentas publicadas por las empresas.



Metodología

GRI establece un **multi-stakeholder Steering Committee** que guiará el desarrollo del primer marco y guía para la rendición de cuentas sobre los impactos de la organización en la economía, el medioambiente y la sociedad, y aplica principios para la elección de contenidos y la calidad de la información.

Desarrollos normativos

Marcos metodológicos



Desarrollo de la práctica

Desarrollos normativos

Marcos metodológicos



INTEGRATED REPORTING <IR>



Desarrollo de la práctica

“Standard practice for large and mid-cap companies around the world” The KPMG Survey of Corporate Responsibility Reporting 2017

2. Proceso de desarrollo de estándares para el Reporting de Información No-Financiera:
La exposición pública abierta para comentarios

Feedback de calidad:

- Descripción de la parte concreta del contenido que no es adecuada y qué problemática genera
Por ejemplo, se está en desacuerdo con la manera en que un indicador concreto está formulado, porque...
- Propuesta de una solución alternativa y su explicación. Sugerimos...

Comment	Line number (if applicable)	Question (of Public Comment Form questions)	First Name	Last Name	Representation	Organization
Sometimes, organizations purchase components. So we suggest to introduce the words "components" after "raw materials" as input.	214	1A	n/a	n/a	On behalf of an organization	EY
In order to avoid a list of measures to prevent waste generation not relevant in an environmental perspective with respect to organization's impact, we suggest to introduce the word "significant" in the statement, as indicated: "to prevent significant waste generation and mitigate relevant negative waste-related impacts".	249-250	2A	n/a	n/a	On behalf of an organization	EY
The expression "waste-related impacts" appears to be unclear, so the requirement seems too generic.	306-2-a	2A	n/a	n/a	On behalf of an organization	EY
It is not clear how to intend the "sector-specific waste management practices uses to compile the data".	323	3A	n/a	n/a	On behalf of an organization	EY
This disclosure addresses to supply chain management. Not all organizations put in place measures to control waste management organization activities, that are strictly regulated by national, regional and local laws.	306-3-e	3B	n/a	n/a	On behalf of an organization	EY
For some waste streams (eg. electronic waste), it could be difficult to report the weight.	306-3-a 314-316	3B	n/a	n/a	On behalf of an organization	EY
Taking into account the fact that the waste is mainly managed offsite, the distinction between waste management onsite and offsite is not so relevant. We suggest to consider this requirement as a recommendation.	306-3-d	3B	n/a	n/a	On behalf of an organization	EY

<https://www.globalreporting.org/standards/work-program-and-standards-review/review-of-gri-waste-disclosures/>

GRI
207

GRI 207: Tax 2019

In 2017, the Global Sustainability Standards Board (GSSB), GRI's independent standard-setting body, initiated a project to develop new disclosures related to tax and payments to governments. The aim of this work is to help promote greater transparency on a reporting organization's approach to taxes.

To this end, a multi-stakeholder **Technical Committee** of experts appointed by the GSSB began its work in January 2018 and developed a draft Standard. A 90-day public comment period for the draft of the GRI Standard ran from 13 December 2018 to 15 March 2019.

The GSSB, received **over 80 responses** representing approximately 110 organizations or individuals. All public comments received were considered by the Technical Committee and GSSB, and informed further development of the new Standard.

In September 2019, **the GSSB approved the new Standard**, to be known as *GRI 207: Tax 2019*. The project follows the **GSSB Due Process Protocol**, the implementation of which is overseen by the **Due Process Oversight Committee**.

Question 4 (part a)		
Do you have any comments on the definitions included in the glossary of GRI XXX: Tax and Payments to Governments (line numbers 588 - 625)?		
Name	Line No.	Comment
CCOO (Federación de Servicios)	603	Ratio between corporate taxes actually paid (not collected) and profits.
Tyne and Wear Pension Fund	605 - 612	605 - 612 - These overlap substantially, probably need to clarify the purpose of separating them or else combine them. It might be helpful to make the 'governance body' definition specific to sustainability or tax.

2020 Revision: <IR> Framework

The IIRC is revising the International <IR> Framework, we welcome your input into this process.

Consultation now live: 21 May-19 August 2020

The IIRC calls for your feedback on a **Consultation Draft** [[download PDF](#)], proposing revisions to the International <IR> Framework.

We encourage you to read the **Companion Document** [[download PDF](#)], that sets out the consultation questions and basis for conclusions ahead of sharing your thoughts.

Feedback is requested through:

- ▶ [Online survey](#)
- ▶ Participation in one of over 20 virtual [roundtables](#) hosted by the IIRC's partners globally.

Market feedback is essential to ensure the <IR> Framework responds to the evolving market context and supports robust, effective reporting.

The Consultation Draft has been informed by the 300 responses the IIRC received on [topic papers](#) published in February 2020, ongoing market observation of market practice internationally, as well as detailed discussions of the IIRC's [<IR> Framework Panel](#).

Listen to the IIRC's [webinar held on 27 May 2020](#) to find out more about this consultation.

Have your say

- ▶ [Online Survey](#)
- ▶ [Participate in a regional roundtable](#)

Key documents

- ▶ [Companion Document](#)
- ▶ [Consultation Draft of the International <IR> Framework 2020](#)

Contact us

- ▶ Email 2020revision@theiirc.org

<https://integratedreporting.org/2020revision/>

GRI STANDARDS



PUBLIC COMMENT OPEN
WE ARE SEEKING INPUT
ON THE EXPOSURE DRAFT
OF THE UNIVERSAL
STANDARDS.

- The first Standard (GRI 101: Using the GRI Standards) introduces the system of GRI Standards and explains how they are to be used.
- The second Standard (GRI 102: About the Organization) contains disclosures for contextual information about the organization.
- The third Standard (GRI 103: Material Topics) includes guidance for identifying material topics, and contains disclosures about the organization's material topics and related impacts, how it identifies its material topics, and how it manages each material topic.

your feedback until
9 September 2020

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Gracias

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